

September 14, 2006
S&L File 25514-C USA

DECLARATION

I, John F. Carter, declare that:
Print Full Name

(1) I am a sales representative of Master Spas, Inc., manufacturer of a theater spa system and which I am informed is the owner by assignment of certain U.S. patent applications relating to inventions applicable to the system.

(2) In my capacity as a sales representative, I recall attending an executive council meeting held at the Master Spas facility to demonstrate the theater spa system and other Master Spas products expecting to be introduced within the next year. Based on information I have received, my recollection is refreshed that this meeting was held on June 5, 2000.

(3) I recall that the meeting was held under conditions of confidentiality. I further recall that before entering the meeting room, I signed a confidentiality agreement binding me to keep in confidence information I might learn at the meeting. I also recall observing that other attendees arriving at the meeting site at about the same time I did also signed what I believe to be a copy of the same confidentiality agreement.

(4) I further recall being advised at the meeting that the theater spa system was not ready for sale. I received no sales

literature, price lists or other product literature relating to the theater spa system at the meeting.

(5) I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity to the application of any patent issued thereon.

11-9-06

Date

John F. Carter

John F. Carter

Print Name

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